

THE THREE HUNDRED EIGHTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO REDUCE AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE THREE HUNDRED EIGHTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S
COUNSEL, KYLE ORTIZ, AT (212)-310-8392.**

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Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.
and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON
THREE HUNDRED EIGHTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND ALLOW CLAIMS)**

PLEASE TAKE NOTICE that on December 17, 2012, Lehman Brothers

Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified

Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for certain entities in the above-referenced chapter 11 cases, filed its three hundred eighty-fourth omnibus objection to claims (the “Three Hundred Eighty-Fourth Omnibus Objection to Claims”), and that a hearing to consider the Three Hundred Eighty-Fourth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **January 30, 2013 at 10:00 a.m. (Prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Three Hundred Eighty-Fourth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Maurice Horwitz, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope-Davis, Esq., Elisabetta

Gasparini, Esq., and Andrea B. Schwartz, Esq.); so as to be so filed and received by no later than **January 16, 2013 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Three Hundred Eighty-Fourth Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Three Hundred Eighty-Fourth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: December 17, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
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**THREE HUNDRED EIGHTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND ALLOW CLAIMS)**

THIS THREE HUNDRED EIGHTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO REDUCE AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS THREE HUNDRED EIGHTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S
COUNSEL, KYLE ORTIZ, AT (212)-310-8392.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above-referenced chapter 11 cases (the “Chapter 11 Estates”), respectfully represents as follows:

Relief Requested

1. The Plan Administrator files this three hundred eighty-fourth omnibus objection to claims (the “Three Hundred Eighty-Fourth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [ECF No. 6664], seeking to reduce and allow the claims listed on Exhibit A annexed hereto.

2. The Plan Administrator has examined the proofs of claim identified on Exhibit A and has determined that the claims should either be (i) reduced and allowed as general unsecured claims because the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values of the amounts for which the Chapter 11 Estates are liable (the “Reduce and Allow Claims”), (ii) liquidated and allowed as general unsecured claims because the proofs of claims were filed as contingent and/or unliquidated and LBHI has determined that the claims should be liquidated in the amounts listed on Exhibit A (the “Liquidate and Allow Claims”), (iii) reclassified and allowed as general unsecured claims because they assert priority status but do not meet the criteria required for entitlement to priority status (the “Reclassify and Allow Claims”), or (iv) allowed against a different Chapter 11 Estate because LBHI has

determined that the Chapter 11 Estate the claim was asserted against is not the Chapter 11 Estate that is liable on the claim (the “Modify and Allow Claims,” and together with the Reduce and Allow Claims, the Liquidate and Allow Claims, and the Reclassify and Allow Claims, the “Allowed Claims”). The Plan Administrator, therefore, requests that the Court reduce, liquidate, and reclassify, as appropriate, each Allowed Claim to the amount and class listed on Exhibit A in the row for each Allowed Claim entitled “*Claim as Modified*” and against the Chapter 11 Estate listed under the column heading “*Modified Debtor Name*,” and allow each Allowed Claim against such Chapter 11 Estate to the extent of such modified amount and class.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 (the “Commencement Date”) and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”). The Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

5. On January 14, 2010, the Court entered the Procedures Order, which authorizes the filing of omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

6. On December 6, 2011, the Court entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012. Pursuant to the Plan, the Plan

Administrator is authorized to interpose and prosecute objections to claims filed against the Chapter 11 Estates.

The Reduce and Allow Claims Should Be Reduced and Allowed

7. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection to a proof of claim is filed, the allowed amount of such claim must be determined “as of the date of the filing of the petition.” 11 U.S.C. § 502(b). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

8. After a review of the relevant documentation, the claimants’ supporting documentation, and the Chapter 11 Estates’ books and records, the Plan Administrator has determined that the Reduce and Allow Claims do not reflect the correct amount of the Reduce and Allow Claims either because a portion of the claim has been previously paid by the estate or they fail to properly value the Reduce and Allow Claim.

9. The amounts listed on Exhibit A for each Reduce and Allow Claim in the row entitled “*Claim as Modified*” represent the fair, accurate, and reasonable value of the Reduce and Allow Claims as reflected in LBHI’s books and records as of the Commencement Date. The holders of the Reduce and Allow Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the fair, accurate, and reasonable value of these claims, the Plan Administrator requests that the Court reduce each Reduce and Allow Claim to the amount listed on Exhibit A for each Reduce and Allow Claim in the row entitled

“*Claim as Modified*” and allow each such Reduce and Allow Claim only to the extent of such modified amount.

The Liquidate and Allow Claims Should Be Liquidated and Allowed

10. After a review of the relevant documentation, the claimants’ supporting documentation, and the Chapter 11 Estates’ books and records, the Plan Administrator has determined that the Chapter 11 Estates are liable on the Liquidate and Allow Claims in the amounts listed on Exhibit A for each Liquidate and Allow Claim in the row entitled “*Claim as Modified*” and that such amounts represent the fair, accurate, and reasonable value of the Liquidate and Allow Claims. Therefore, the Plan Administrator requests that the Court allow each such Liquidate and Allow Claim to the extent of such modified amount and disallow any additional liquidated, contingent, and/or unliquidated amounts asserted in such Liquidate and Allow Claims.

The Reclassify and Allow Claim Should Be Reclassified and Allowed

11. The sole Reclassify and Allow Claim was filed by Ueda Harlow LTD (“Udea”). The Reclassify and Allow Claim asserts priority status for commissions, fees, or wages pursuant to section 507(a)(4)(b) of the Bankruptcy Code. Section 507(a)(4)(b), however, only provides priority for “sales commissions earned by an individual or by a corporation with only 1 employee, acting as an independent contractor in the sale of goods or services for the debtor in the ordinary course of the debtor’s business if, and only if, during the 12 months preceding that date, at least 75 percent of the amount that the individual or corporation earned . . . was earned from the debtor.” 11 U.S.C. § 507(a)(4)(b). Although the Reclassify and Allow Claim is for services rendered to LBHI, Udea does not meet the criteria for a priority claim set forth in Section 507(a)(4)(b) of the Bankruptcy Code because Udea is not an individual

or a corporation with only 1 employee, and/or LBHI did not account for at least 75 percent of Udea's earnings.

12. Accordingly, to preserve the Bankruptcy Code's intended order of priority and to prevent improper recovery, the Plan Administrator requests entry of the Proposed Order, reclassifying the Reclassify and Allow Claim in the amount and priority listed on Exhibit A in the row entitled "*Claim as Modified*" and allowing the Reclassify and Allow Claim only to the extent of such modified amount and priority.

The Modify and Allow Claim Should Be Modified and Allowed

13. The sole Modify and Allow Claim was filed by Jonathan H. Rothstein ("Rothstein"). Rothstein filed the Modify and Allow Claim against Lehman Brothers OTC Derivatives, Inc. ("LOTC"), however upon a review of the Chapter 11 Estates' books and records, the Plan Administrator has determined that the Chapter 11 Estate that is liable on the Modify and Allow Claim is LBHI and not LOTC. Thus, the Modify and Allow Claim should be modified so that it is asserted against the proper Chapter 11 Estate as listed on Exhibit A under the column "*Modified Debtor Name*" and allowed in the amount and priority listed in the row on Exhibit A entitled "*Claim as Modified*" for the portions of the Modify and Allow Claim that are subject to this Objection.

Reservation of Rights

14. LBHI reserves all rights to object on any other basis to any Allowed Claim as to which the relief requested herein is not granted.

Notice

15. No trustee has been appointed in the Chapter 11 Cases. Notice of this Three Hundred Eighty-Fourth Omnibus Objection to Claims has been provided to (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal

Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

16. No previous request for the relief sought herein has been made by the Plan Administrator or the Chapter 11 Estates to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: December 17, 2012
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

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Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

Exhibit A

OMNIBUS OBJECTION 384: EXHIBIT A - REDUCE AND ALLOW CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	MODIFIED DEBTOR NAME	AMOUNTS					
					ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
1 HSBC BANK USA, NA, AS TRUSTEE FOR STRUCTURED ADJUSTABLE RATE	28534	9/22/09	Structured Asset Securities Corporation	Structured Asset Securities Corporation						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$12,692.48		\$12,692.48
2 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	28538	9/22/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$296,918.06		\$296,918.06
3 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	28760	9/22/09	Structured Asset Securities Corporation	Structured Asset Securities Corporation						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$775.59		\$775.59
4 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	28761	9/22/09	Structured Asset Securities Corporation	Structured Asset Securities Corporation						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$1,863.28		\$1,863.28

OMNIBUS OBJECTION 384: EXHIBIT A - REDUCE AND ALLOW CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	MODIFIED	AMOUNTS					
				DEBTOR NAME	ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
5 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	28763	9/22/09	Structured Asset Securities Corporation	Structured Asset Securities Corporation						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$2,328.26		\$2,328.26
6 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	28772	9/22/09	Structured Asset Securities Corporation	Structured Asset Securities Corporation						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$4,213.12		\$4,213.12
7 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	28773	9/22/09	Structured Asset Securities Corporation	Structured Asset Securities Corporation						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$15,627.26		\$15,627.26
8 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	30060	9/22/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$35,402.40		\$35,402.40

OMNIBUS OBJECTION 384: EXHIBIT A - REDUCE AND ALLOW CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	MODIFIED DEBTOR NAME	AMOUNTS					
					ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
9 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	30061	9/22/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$14,736.21		\$14,736.21
10 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	30062	9/22/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$44,236.93		\$44,236.93
11 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	30526	9/22/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$241,157.08		\$241,157.08
12 HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR STRUCTURED	30529	9/22/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
				AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
				AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
				CLAIM AS MODIFIED				\$80,049.33		\$80,049.33
13 KWAN, KEVIN	2073	1/26/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
				TOTAL ASSERTED AMOUNT			\$8,447.25	\$63,942.31		\$72,389.56
				CLAIM AS MODIFIED			\$8,447.25	\$59,879.74		\$68,326.99

OMNIBUS OBJECTION 384: EXHIBIT A - REDUCE AND ALLOW CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	MODIFIED DEBTOR NAME	AMOUNTS					
					ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
14 PRICEWATERHOUSECOOPERS LLP	5615	7/20/09	Lehman Brothers Holdings Inc.	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT					\$149,922.89		\$149,922.89
			CLAIM AS MODIFIED					\$79,680.77		\$79,680.77
15 ROTHSTEIN, JONATHAN H.	32086	9/22/09	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.						
			TOTAL ASSERTED AMOUNT					\$50,007.70		\$50,007.70
			AMOUNT NOT SUBJECT TO OBJECTION					\$8,753.85		\$8,753.85
			AMOUNT SUBJECT TO OBJECTION					\$41,253.85		\$41,253.85
			CLAIM AS MODIFIED					\$65,482.09		\$65,482.09
16 UEDA HARLOW LTD.	127	10/9/08	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.						
			TOTAL ASSERTED AMOUNT				\$10,950.00	\$16,828.89		\$27,778.89
			CLAIM AS MODIFIED				None	\$27,778.89		\$27,778.89
			TOTAL ASSERTED		\$0.00	\$0.00	\$19,397.25	\$280,701.79	\$0.00	\$300,099.04
			TOTAL NOT SUBJECT TO OBJECTION		0.00	0.00	0.00	8,753.85	0.00	8,753.85
			TOTAL SUBJECT TO OBJECTION		0.00	0.00	19,397.25	271,947.94	0.00	291,345.19
			TOTAL CLAIM AS MODIFIED		\$0.00	\$0.00	\$8,447.25	\$982,821.49	\$0.00	\$991,268.74

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
-----X

**ORDER GRANTING THREE
HUNDRED EIGHTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND ALLOW CLAIMS)**

Upon the three hundred eighty-fourth omnibus objection to claims, dated December 17, 2012 (the “Three Hundred Eighty-Fourth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664], seeking to reduce and allow the Reduce and Allow Claims, as more fully described in the Three Hundred Eighty-Fourth Omnibus Objection to Claims; and due and proper notice of the Three Hundred Eighty-Fourth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Three Hundred Eighty-Fourth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Three Hundred Eighty-Fourth Omnibus Objection to Claims

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Three Hundred Eighty-Fourth Omnibus Objection to Claims.

establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Three Hundred Eighty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Allowed Claim listed on Exhibit 1 annexed hereto is reduced and allowed in the amount and priority set forth on Exhibit 1 in the row for each Allowed Claim entitled “*Claim as Modified*,” and against the Chapter 11 Estate listed under the column entitled “*Modified Debtor Name*” and any asserted claims (whether liquidated, unliquidated, and/or contingent) subject to the Objection in excess of the reduced amount or of a priority or against a Debtor not specified on Exhibit 1 are disallowed; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Three Hundred Eighty-Fourth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2013
New York, New York

UNITED STATES BANKRUPTCY JUDGE